



Change in Reporting Gross Receipts for ART

Informational Bulletin

September 1999

Director Glen L. Bower

For information or forms...

- ◆ Call us at:
1 800 732-8866 or
217 782-3336
- ◆ Call our TDD
(telecommunications device
for the deaf) at:
1 800 544-5304
- ◆ Write us at:
Illinois Department of Revenue
P.O. Box 19044
Springfield, IL 62794-9044
- ◆ Visit our Web site at:
www.revenue.state.il.us
- ◆ Call
"Illinois Tax Fax," our
fax-on-demand service, at:
217 785-3400
- ◆ Call
our 24-hour
Forms Order Line at:
1 800 356-6302

To:

Automobile Dealers Who Are Registered for Automobile Renting Occupation and Use Tax

Beginning with rental receipts you collect on and after July 20, 1999, the amount of "total receipts" you report on Form ART-1, Automobile Renting Occupation and Use Tax Return, no longer includes certain amounts you receive from a manufacturer or service contract provider for the use of "loaner" vehicles.

How does this change affect the way I report receipts on my Form ART-1?

The amount that you report on Line 1 (total receipts, including tax) of Form ART-1 should no longer include any amount that you receive from a manufacturer or service contract provider when

- ◆ you have provided your customer with a vehicle to use during the time you repair that customer's vehicle; and
- ◆ the vehicle being repaired is covered under a warranty or service contract; and

- ◆ as a condition of the warranty or service contract, the manufacturer or service contract provider must reimburse you for the amount of the costs of operating the loaner vehicle you provided.

For the purposes of this bulletin, the term vehicle means

- ◆ any motor vehicle of the first division; or
- ◆ a motor vehicle of the second division, which is a self-contained motor vehicle designed or permanently converted to provide living quarters for recreational, camping or travel use, with direct walk through access to the living quarters from the driver's seat; or
- ◆ a motor vehicle of the second division which is of the van configuration designed for the transportation of not less than seven nor more than 16 passengers.

